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PREFATORY NOTE

This List is primarily concerned with works in the Library relating to inheritance and income taxation in the United States. A portion of the List, however, is devoted to such forms of taxation in foreign countries. The titles of the works on inheritance taxation are first given, and then those on income taxation. Then follow (1) a list of Congressional documents and debates relating to direct taxation, and (2) a list of treatises on the Constitution of the United States which give consideration to the taxing power under the Constitution.

INHERITANCE TAXATION

This subject is treated comprehensively by Max West, "The Inheritance tax," New York, 1893. This work gives a brief historical survey of the taxing of inheritances in continental Europe, the British Empire, and the United States. A history of inheritance taxation from ancient times to the nineteenth century is Schanz, "Studien zur Geschichte und Theorie der Erbschaftssteuer," in Finanz-Archiv, vols. 17 and 18.

Inheritance taxation in the United States, Federal.—See Boutwell, G. S.; Cooley, T. M.; Dunbar, W. H.; Hewitt, L. E.; McDougall, J. A.; Roberts, J. A.; Shearman, T. G.; United States; West, Max; and the list of Congressional documents and debates, pp. 64–74.

Recent discussions are noted under the following headings: Baldwin, F. S.; Comment on the "Muck-rake" speech; Dead hand in wealth, Ferris, A. A.; Hadden, A.; Limitations of fortunes in America; President Roosevelt on multimillionaires; Roosevelt, Theodore; Teague, M. A.

Earlier discussions.—Dunbar, W. H. (tax of 1898); Guthrie, W. D.; Howe, F. C.; Ingersoll, C. J., Speech (1813); McDougall, J. A., Speech (1862); Roberts, J. A. (tax of 1898); Sedgwick, A. G. (tax of 1898); Seligman, E. R. A.; Shearman, T. G.; United States American State papers (taxes in 1794 and 1796); United States, Fifty-fifth Congress, second session (tax of 1898); United States Industrial Commission, contains a summary of Federal legislation; United States Supreme Court; West, Max.

Legal decisions.—See Cooley, T. M.; Dos Passos, B. F.; Goodnow, F. J.; Gray, J. M.; United States Supreme Court.

Inheritance taxation in the States.—Baldwin, F. S.; Clapperton, G.; Desty, R.; Dos Passos, B. F.; Drake, J. N.; Ely, R. T.; Fallows, E. H.; Gray, J. M.; Guthrie, W. D.; Huebner, S.; McElroy, G. W.; Massachusetts; Millis, H. A.; United States Industrial Commission; United States Supreme Court; West, Max; Whitten, R. H.; Wyer, M. G. Huebner, in Quarterly Journal of Economics for August, 1904, gives a summary of State legislation down to 1904. Millis's article in the

same magazine for February, 1905, is a similar study, with a tabular statement of legislation, and notes two acts of dates subsequent to Huebner's article. Current legislation may be followed up in the Bulletins of legislation of the New York State library.

Inheritance (succession) taxation in Great Britain.—See pages 21–23 of this list; *France*, pages 24–25; *Germany*, pages 26–28; *Netherlands*, page 29; *Belgium*, page 29; *Switzerland*, page 29; *British colonies*, etc., pages 30, 31.

The operations of the succession tax in Great Britain are set forth in the annual reports of the Commissioners of inland revenue (see p. 22 of this List).

INCOME TAXATION

The United States—General treatises.—See Bolles, A. S.; Bullock, C. J.; Burdick, F. M.; Cooley, T. M.; Dewey, D. R.; Foster, R.; Howe, F. C.; Seligman, E. R. A.; Smith, H. H.; United States Supreme Court.

Discussions and expositions of special acts.—Act of 1798, see Adams, H. C.; Bolles, A. S.; United States, American state papers; Act of 1813, see Adams, H. C.; Ingersoll, C. J.; United States, American state papers; Act of 1861, see Dunbar, C. F.; Hill, J. A.; Howe, F. C.; McDougall, J. A.; Moses, B.; United States, laws, statutes, etc.; Act of 1894, see Foster, R.; Glenn, J. A.; Gould, J. M.; Gray, J. M.; Hill, D. B.; Howe, F. C.; Ogden, R.; Seligman, E. R. A.; Tunell, G. Also for discussion of these four acts, see list of Congressional discussions and debates, pages 64–74.

Constitutionality of the income tax.—The income tax of 1894 was decided to be unconstitutional; see United States Supreme Court, Pollock *v.* Loan and Trust Company; and also discussions under Boutwell, G. S.; Dutton, W. T.; Edmunds, G. F.; Income tax; Lewis, W. D.; Lippitt, F. J.; Pennoyer, S.; Sewell, R.; Shipman, P. R.; Trickett, N.; Wells, D. A.; West, Max; Whitney, E. B.

General discussions of income taxation are given on pages 45–48 of this List. For income taxation in *Great Britain* see pages 49–53; *France*, pages 54–55; *Germany*, pages 56–60; *Austria*, page 61; *Netherlands*, page 62; *Switzerland*, page 62; *Italy*, page 62; *British Colonies, etc.*, page 63. The operations of the income tax law in Great Britain are set forth in the annual reports of the Commissioners of inland revenue (see page 50 of this List).

No attempt has been made to render this List complete or even to exhaust the resources of the Library on the subject. The aim has been to serve the interests of the general inquirer, although here and there the specialist may not be without some incidental aid.

A. P. C. Griffin
Chief Bibliographer

Herbert Putnam
Librarian of Congress
Washington, D. C., January 8, 1907

Adams, Henry Carter. The science of finance; an investigation of public expenditures and public revenues.

New York: H. Holt & co., 1898. xiii, 573 pp. 8°. (American science series. Advanced course.)

Inheritance tax, characterization of, pp. 360–361; a source of state revenue, pp. 504–505.

Baldwin, F. Spencer. The taxation of inheritances.

(*In* Bankers' magazine (New York) vol. 73, July, 1906, pp. 27–34.)

Recent development and present position of inheritance taxation; The Wisconsin law; Application of the principle in other countries; Advantages and disadvantages of the tax; The tax considered as a means of controlling wealth; Constitutionality of the proposed tax; Other remedies suggested.

Boutwell, George S. A manual of the direct and excise tax system of the United States.

Washington: Government printing office. 1863. x, 500 pp. 8°.

"Legacies and distributive shares of personal property," pp. 95–98.

Clapperton, George. Taxation in various states and in Canada, with special reference to the taxation of corporations.

(*In* United States. Industrial commission. Reports, vol. 11, pt. 7, 242 pp. Washington, 1901. 8°.)

Inheritance tax: Massachusetts, page 20; Connecticut, page 35; New York, page 46; New Jersey, page 57; Pennsylvania, page 66; Ohio, page 87; Michigan, page 118; Illinois, page 126; and Iowa, page 170.

Cohn, Gustav. The science of finance. Translated by T. B. Veblen.

Chicago: The University of Chicago press. 1895. xi, 800 pp. 8°. (Economic studies of the University of Chicago, no. 1.)

Inheritance tax, pp. 356–357, 551, 559–566.

Colburn, R. T. Taxation of large estates.

(*In* American academy of political and social science. Annals, vol. 4, July, 1893, pp. 82–90.)

Collateral inheritance tax. Opinion of Justice Sterrett, Supreme Court of Pennsylvania.

(*In* American law register and review, n. s. vol. 32, April, 1893, pp. 364–372.)

Comment on the "Muck-rake" speech [regarding the inheritance tax].

(*In* The Outlook, vol. 82, April 28, 1906, pp. 912–913.)

Cooley, Thomas M. A treatise on the law of taxation, including the law of local assessments. 3d ed., by Albert Poole Jacobs. *Chicago: Callaghan and company, 1903. 2 vols. 8°.*

Succession tax, pp. 12, 30–34, 359, 360, 379, 380, 664, 727.

The **Dead** hand in wealth. By an American millionaire.

(*In* The Eclectic magazine, vol. 147, Sept., 1906, pp. 196–204.)

Suggests that last wills be passed upon by a jury who shall determine "whether sufficient amounts have been left to charity and public works, [and] whether all those relations entitled to consideration have been duly remembered."

Desty, Robert. Note [on the succession and legacy taxes].

(*In* The Federal reporter, vol. 13, pp. 618–622. St. Paul, 1882. 8°.)

Accompanying report of case, U. S. *v.* Hunnewell, Circuit Court, D. Massachusetts, Oct. 18, 1882.

Dos Passos, Benjamin F. The law of collateral and direct inheritance, legacy and succession taxes; embracing all American and many English decisions, with forms for New York state and an appendix giving the statutes of New York, New Jersey, Pennsylvania, Massachusetts, Maine, Ohio, Connecticut, Maryland, California, Illinois. 2d ed.

St. Paul, Minn.: West publishing co., 1895. xxii, 654 pp. 8°.

Drake, John N. Taxes—how assessed and collected. The tax law of 1896 with all amendments to date. School taxes . . . the Stock transfer tax act of 1906 and the new revision of the article on taxable transfers. Rev. by Albert J. Danaher. *Albany, N. Y.: Banks & co., 1906. (4), ix, 364, 31 pp. 8°.*

Dunbar, William H. The Constitutionality of the United States inheritance tax.

(*In* The Quarterly journal of economics, vol. 15, Feb., 1901, pp. 292–298.)

Edwards, Percy L. The graded inheritance tax.

(*In* The Albany law journal, vol. 57, May 7, 1898, pp. 294–297.)

Ely, Richard T. Taxation in American states and cities.
New York: Thomas Y. Crowell & company. [*1888*]. *xx, 544 pp. Folded tables. 12°.*

Taxation of inheritance and bequests, pp. 312–320; Inheritance and bequests: 1. Comments on proposed change in the statutes of descent and wills in Illinois, so as to insure a more general division of property among people; 2. Bill introduced into the Illinois legislature to reform statutes of descent and wills; 3. New York laws regarding collateral inheritances and bequests, pp. 513–532.

Fallows. Edward Huntington, *and* George M. **Judd**, *eds.* Collateral inheritance and transfer tax law of the state of New York; containing original act of 1885 with all amendments, the revision of 1892 with all subsequent amendments prior to 1896, and the codification of 1896 with all subsequent amendments to date, with each act separately annotated and indexed; together with forms and tables of cases.
New York: Baker, Voorhis & company, 1903. xv, (*2*), *305 pp. 8°.*

"The plan of this book is to present every successive Collateral Inheritance and Transfer Tax Law in the State of New York from the enactment of the first statute in 1885 to the present time, with the decisions of the different courts grouped under the respective sections of the law which they affect. The book is intended to contain within itself all statute law and case law bearing upon the subject."

Ferris, Aaron A. Can the accumulation of great wealth be regulated by taxation?

(*In* Ohio state bar association. Proceedings of the twenty-seventh annual session, pp. 128–137. Columbus, 1906. 8°.)

Takes the affirmative.

Field, William H. The inheritance tax law of Kentucky.

(*In* The American law review, vol. 40, Sept.–Oct., 1906, pp. 711–720.)

"If the reasoning and the arguments herein presented are sound, the inheritance tax law of Kentucky, however unassailable it might be in other jurisdictions, under the peculiar Constitution of Kentucky is invalid to the extent that it imposes a rate in excess of fifty cents upon each one hundred dollars of value, thus contravening the requirements as to uniformity and equality as well as the demand of the Fourteenth Amendment for equal protection of laws. Under the provisions of the revenue act, however, in the absence of objections going to the foundation of the law itself, it is enforceable to the extent that it is valid."

Goodnow, Frank J., *ed.* Selected cases on the law of taxation.

Chicago: Callaghan and company, 1905. xix, (1), 661 pp. 8°.

Succession tax, pp. 75, 184, 196, 202, 214, 272, 275, 278, 289, 343, 345, 349.

Cases reported relating to the succession tax include both those argued before the United States Supreme Court and those argued before State courts.

Gray, James McIlvaine. Limitations of the taxing power, including limitations upon public indebtedness; a treatise upon the constitutional law governing taxation and the incurrence of public debt in the United States, in the several states, and in the territories.

San Francisco: Bancroft-Whitney company, 1906. lx, 1316 pp. 8°.

Federal inheritance taxes, nos. 704, 727, 744–747; Inheritance taxes as affected by treaties, nos. 1077–1086; Equality in inheritance taxes, nos. 1474–1489; State constitutions and decisions concerning equality and uniformity, nos. 1503–1720a.

Guthrie, William D. Argument of William D. Guthrie, submitted to the Honorable Frank S. Black, . . . in opposition to the Dudley bill, imposing a graduated inheritance or transfer tax. New York, May 6, 1897.

[*New York, 1897.*] *(2), 25 pp. 8°.*

"His argument is worthy of notice not only because of its own strength, but also because it was a representative if not a typical presentation of the case against progressive taxation, and also because much the same line of reasoning was afterward presented before the supreme court at Washington. Mr. Guthrie maintained that the bill was in conflict with the Fourteenth Amendment and with similar provisions in the state constitution, because the tax was unequal and arbitrary, not taxing upon any uniform or just basis; he called it spoliation, socialistic and revolutionary." *West, Journal of political economy, vol. 6: 450–451.*

——— Lectures on the fourteenth article of amendment to the Constitution of the United States, delivered before the Dwight alumni association, New York, April–May, 1898, by William D. Guthrie.

Boston: Little, Brown and company, 1898. xxviii, 265 pp. 8°.

The author argued the income tax cases in the Supreme Court and also was counsel for the opponents of the Inheritance tax in New York before Governor Black. The principles of an inheritance tax are here opposed on political and economic grounds.

Hadden, Alexander. Can the accumulation of great wealth be regulated by taxation?

(*In* Ohio state bar association. Proceedings of the twenty-seventh annual session, pp. 138–157. Columbus, 1906. 8°.)

Takes the negative.

Hadley, Arthur Twining. Economics: an account of the relations between private property and public welfare.

New York, London: G. P. Putnam's sons, 1896. xi, 496 pp. 8°.

Inheritance tax, page 474.

Hewitt, Luther E. Federal taxation of inheritance.

(*In* The American law register and review, n. s. vol. 2, March, 1895, pp. 179–188.)

Hollander, Jacob Henry. *ed.* Studies in state taxation with particular reference to the southern states, by graduates and students of the Johns Hopkins university.

Baltimore: The Johns Hopkins press, 1900. 253 pp. 8°. (Johns Hopkins university studies in historical and political science. Series 18, nos. 1–4.)

Inheritance tax in Maryland, pp. 61–62; in North Carolina, pp. 108–111.

Howe, Frederic C. Taxation and taxes in the United States under the internal revenue system 1791–1895. An historical sketch of the organization, development, and later modification of direct and excise taxation under the Constitution.

New York: Thomas Y. Crowell and company, [1896]. xiii, (1), 293 pp. 12°.

Taxes on successions, acts and transfers, instruments, commodities and businesses, pp. 114–135.

Howell, Charles M. Colossal fortunes; or, A new plan of progressive taxation.

Chicago, Ill.: Slason Thompson & co., 1888. 20 pp. 8°.

Huebner, Solomon. The inheritance tax in the American commonwealths.

(*In* The Quarterly journal of economics, vol. 18, Aug., 1904, pp. 529–548.)

An appendix, pp. 549–550, gives tables of the progressive inheritance taxes in the following foreign countries: Australasia, Canada, France, Great Britain, Switzerland.

Also published, slightly abridged, in Bullock, Charles J. Selected readings in public finance, pp. 373–383, Boston, 1906.

Ingersoll, Charles J. Speech in the House of Representatives, June 29, 1813, advocating an inheritance and an income tax.

(*In* Annals of Congress, 13th Congress, 1st session, vol. 26, columns 351–371. Washington, 1854. 8°.)

An **Inheritance** tax is constitutional.

(*In* The Outlook, vol. 83, May 26, 1906, pp. 150–151.)

Landreth, Lucius S. A very bad statute. [Pennsylvania, 1897.]

(*In* The American law register and review, vol. 46, February, 1898, pp. 79–90.)

"The Act is entitled 'An Act taxing gifts, legacies, and inheritances in certain cases, and providing for the collection thereof.' As a matter of fact, the Act does *not* tax 'inheritances' at all; and it *does* tax '*sales* made in contemplation of the death of the grantor,' etc.—a provision not even faintly suggested by the title."

The **Limitation** of fortunes in America.

(*In* The Spectator, vol. 97, Sept. 8, 1906, pp. 319–320.)

Discusses trusts, tariff, and inheritance tax.

McDougall, J. A. The tax bill. Speech in the Senate, May 30, 1862.

(*In* Congressional Globe, vol. 60, 37th Congress, 2d session, Appendix, pp. 227–232.)

Advocates an inheritance tax.

McElroy, George W. The transfer tax law of the state of New York: . . . with annotations and references, together with a table of cases and forms.

Albany, N. Y.: M. Bender and company, 1905. xxx, 508, (2) pp. 8°.

MacVeagh, Wayne. The graduated taxation of incomes and inheritances.

(*In* The North American review, vol. 182, June 1906, pp. 824–828.)

Massachusetts. *Commission appointed to inquire into the expediency of revising and amending the laws of the commonwealth relating to taxation.* Report. October, 1897.

Boston: Wright & Potter printing co., 1897. v, (3), 322 pp. 8°.

The Commission recommended an inheritance tax.

——— *Joint special committee on taxation.* A full report of the Joint special committee on taxation. Recommendations and codification relating to the laws of taxation. Jan., 1894.

Boston: Wright & Potter printing co., 1894. 109 pp. 8°. (Senate no. 9.)

Massachusetts. *Legislative documents. 1898. House no. 1259.* Report of the committee on taxation, to which were referred the recommendations of the majority and minority of the special commission, and the various bills submitted for carrying out such recommendations. 1898. 98 pp. 8°.

Contains a brief statement of the recommendation of the Commission favoring an inheritance tax, and the conclusion of the Committee that an inheritance tax of five per cent. on both realty and personalty is objectionable, while an inheritance tax on personalty alone, at a rate which would not prove burdensome, would not afford an adequate substitute for the loss of revenue which would result upon the exemption of intangibles.

Millis, H. A. The inheritance tax in the American commonwealths.

(*In* Quarterly journal of economics, vol. 19, Feb., 1905, pp. 288–301.)

"Tables," pp. 302–308.

Also published, slightly abridged, in Bullock, Charles J. Selected readings in public finance, pp. 383–393. Boston, 1906.

New York. *Joint committee relative to taxation.* Report of Joint committee of the Senate and Assembly relative to taxation for state and local purposes. Transmitted to the Legislature March 17, 1893.

Albany: James B. Lyon, 1893. 602 pp. 8°. (N. Y. Assembly documents, 1893, vol. 13, no. 69.)

Recommends a succession tax; contains a copy of "An act to tax gifts, legacies, and collateral inheritances in certain cases," and testimony on the subject.

New York. *State. Comptroller.* Annual report of the comptroller of the state of New York. Transmitted to the Legislature January 25, 1897.

Albany and New York: Wynkoop, Hallenbeck, Crawford co., 1897. lviii, 681 pp. 8°.

Recommendation of a succession or inheritance tax, pp. xviii–xxix.

Plehn, Carl Copping. Introduction to public finance.

New York, London: The Macmillan company, 1897. xii, 364 pp. 12°.

Inheritance tax, pp. 89, 162, 227–230; American, page 229; English, page 162.

President Roosevelt on multimillionaires.

(*In* The Spectator, vol. 96, April 21, 1906, page 604.)

Discusses the proposition for a progressive tax and sees practical objections. Holds that, "It would be far better to fix a danger-point on the economic barometer, and decree that beyond that point a testator with many millions *must* distribute either proportionately to relatives, as is the system in many States of the Continent, or, maintaining liberty of bequest, must only bequeath legacies within that amount to those whom he selects."

Rice, Frank S. Note.—On succession taxes.

(*In* Probate reports annotated, vol. 1, pp. 212–215. New York. 1897. 8°.)

Note on the case In re Whiting's estate, 150 N. Y., 27, summarizing a number of judicial decisions regarding the succession tax.

Roberts, James A. The progressive inheritance tax.

(*In* The Forum, vol. 23, May, 1897, pp. 257–270.)

Roosevelt, Theodore. The man with the muck-rake. An address delivered by the President of the United States at the laying of the corner-stone of the office building of the House of Representatives, April 14, 1906.

(*In* The Outlook, vol. 82, April 21, 1906, pp. 883–887.)

"I feel that we shall ultimately have to consider the adoption of some such scheme as that of a progressive tax on all fortunes, beyond a certain amount, either given in life or devised or bequeathed upon death to any individual—a tax so framed as to put it out of the power of the owner of one of these enormous fortunes to hand on more than a certain amount to any one individual."

——— "The man with the muck rake."

(*In* Putnam's monthly and the Critic, vol. 1, October, 1906, pp. 42–47.)

"Five months have gone by since I made this speech. I have reread it, and have added a few sentences strengthening one paragraph. I believe more strongly than ever, if that is possible, in all that I have therein said."

Sedgwick, A. G. The inheritance-tax bill.

(*In* The Nation, vol. 64, May 6, 1897, pp. 333–334.)

Seligman, Edwin Robert A. Essays in taxation.

New York: Macmillan & co., 1895. x, 434 pp. 8°.

The inheritance tax, pp. 121–135.

——— Progressive taxation in theory and practice.

[*Baltimore: Guggenheimer, Weil & co.,*] *1894. 222 pp. 8°.* (*American economic association. Publications, vol. 9, nos. 1, 2.*)

Bibliography, pp. 218–222.

——— The theory of progressive taxation.

(*In* Political science quarterly, vol. 8, June, 1893, pp. 220–251.)

Discusses the arguments for, and objections to, progressive taxation, theoretical and practical. Gives the views of leading political economists.

Shearman, Thomas G. National taxation: an inquiry into the practicability, justice and effects of a scientific and natural method of taxation.

New York: G. P. Putnam's sons, 1895. iii, (1), 239 pp. 12°. (*Questions of the day, no. 83.*)

Succession tax, pp. 45–48.

Points out objections, and holds that while the succession tax may have some merits it can never be accepted as the one natural tax.

Teague, M. A. Is Congress to regulate swollen fortunes?

(*In* Ridgway's, vol. 1, Oct. 13, 1906, page 9.)

Thomas, Edward A. About wills and testaments.

(*In* The Forum, vol. 2, December, 1886, pp. 361–369.)

Discusses the policy of limiting bequests.

United States. American state papers. Vol. v–vi. Finance, vols. 1, 2. Documents, legislative and executive, of the Congress of the United States, from the first session of the first to the third session of the thirteenth Congress, inclusive: commencing March 3, 1789, and ending March 3, 1815.

Washington: Published by Gales and Seaton, 1832. 2 vols. F°.

Vol. 1, pp. 276–278, contain a report of the Committee of ways and means, April 17, 1794, on increase of duties, recommending stamp duties on "inventories of the effects of deceased persons", "receipts for legacies, or shares of personal estates," "probates of wills, and letters of administration."

Vol. 1, pp. 409–410, contain a report of Committee of ways and means, on increase of revenue, March 17, 1796, in which "a duty of two per centum ad valorem ought to be imposed on all testamentary dispositions, descents, and successions to the estates of intestates, excepting those to parents, husbands, wives, or lineal descendants."

For other documents printed in these two volumes see pp. 64–67 of this List.

United States. *Commission appointed for a revision of the revenue system of the United States. 1865–'66.* Reports. David A. Wells, Stephen Colwell, Samuel S. Hays, commissioners. Secretary to the Commission, E. B. Elliott.

Washington: Government printing office, 1866. (4), 485 pp. 8°.

Recommends an inheritance tax, pp. 31–32.

——— *46th Congress, 2d session. House report no. 344.* Legacy and succession tax. Report from the Committee on manufactures. February 20, 1880. 15 pp. 8°.

United States. *55th Congress, 2d session. House report no. 1183.* Revenue to meet war expenditures. Report from the Committee on ways and means. April 26, 1898. 3 pp. 8°.

——— *55th Congress, 2d session. House report no. 1583.* Supplemental to acts relating to internal revenue. Report from the Committee on ways and means. June 16, 1898. 1 page. 8°.

——— *Industrial commission.* Final report.
Washington: Government printing office. 1902. 8°. (*Vol. XIX of the Commission's reports.*)

Pp. 1053–1058 summarize federal legislation on inheritance taxes, with tables showing the rates, exemptions, and productiveness of the inheritance taxes levied in the various states.

——— *Supreme Court. October term, 1874.* Scholey *v.* Rew.

(*In* U. S. Supreme court. Cases argued and adjudged in the Supreme court of the United States, October term, 1874. Reported by John William Wallace, vol. 23, pp. 331–352. New York, 1904. 8°.)

Opinion delivered by Mr. Justice Clifford.

The case involved "the validity of a Federal succession tax on devolutions of real estate by will or descent. It was argued against the tax that a tax on the succession to land was in effect a tax on the land itself, which would be a direct tax within the narrowest definition, hence it was void because it was not apportioned among the states. The court held that the tax was an excise and not a direct tax, saying that it was the succession or devolution of the land and not the land itself which was the subject of the tax. It was held that although a lien for the tax was laid upon the land itself, that did not make it a tax on the land; but was merely a regulation for enforcing collection, not affecting the nature of the tax. In support of its view the court referred to the act of Parliament from which the act in question was largely copied, and to the English cases giving to that act substantially the same construction." *Gray, Limitations of taxing power, 1906: 364.*

——— ——— *October term, 1895.* United States *v.* Perkins. Error to the Supreme court of the state of New York. Submitted May 8, 1896. Decided May 25, 1896.

(*In* U. S. Supreme court. United States reports vol. 163. Cases adjudged in the Supreme court at October term, 1895, pp. 625–631. New York, 1896. 8°.)

"Personal property, bequeathed by will to the United States, is subject to an inheritance tax under state law. Under the statutes of New York the United States are not a corporation, exempted from such inheritance tax."

Opinion delivered by Mr. Justice Brown.

United States. *Supreme Court. October term, 1897.* Magoun *v.* Illinois trust and savings bank. Appeal from the circuit court of the United States for the northern district of Illinois. Argued January 28, 1898. Decided April 25, 1898.

(*In* U. S. Supreme Court. United States reports vol. 170. Cases adjudged in the Supreme court at October term, 1897, pp. 283–303. New York, 1898. 8°.)

"The inheritance tax law of Illinois, of June 15, 1895, (Laws of 1895, page 301), makes a classification for taxation which the legislature had power to make, and does not conflict in any way with the provisions of the Constitution of the United States."

Mr. Justice McKenna, delivered the opinion; Mr. Justice Brewer dissenting. Contains a list of cases in which the constitutionality of the taxes has been declared, and the principles explained upon which they are based.

——— ——— *October term, 1899.* Knowlton *v.* Moore. Error to the circuit court of the United States for the eastern district of New York. Argued December 5, 6, 7, 1899. Decided May 14, 1900.

(*In* U. S. Supreme Court. United States reports, vol. 178. Cases adjudged in the Supreme Court at October term, 1899, pp. 41–111. New York, 1900. 8°.)

"The act of Congress of June 13, 1898, c. 448, which is usually spoken of as the War Revenue Act, (20 Stat. 448,) imposes various stamp duties and other taxes. Sections 29 and 30 of the statute, which are therein prefaced by the heading 'Legacies and Distributive shares of Personal Property,' provide for the assessment and collection of the particular taxes which are described in the sections in question. To determine the issues which arise on this record it is necessary to decide whether the taxes imposed are void because repugnant to the Constitution of the United States, and if they be valid, to ascertain and define their true import."

Mr. Justice White delivered the opinion of the court.

——— ——— *October term, 1899.* Plummer *v.* Coler. Error to the surrogate's court of the county of New York, State of New York. Argued Febraary 27, 28, 1900. Decided May 14, 1900.

(*In* U. S. Supreme Court. United States reports, vol. 178. Cases adjudged in the Supreme Court of the United States at October term, 1899, pp. 115–139. New York, 1900. 8°.)

The court held that a tax on inheritances is not invalidated because of the fact that the property inherited is composed, in whole or in part, of Federal securities and also that no sound distinction can be drawn between the power of the States in imposing taxes on franchises of the corporations composed of individual persons and in imposing taxes upon the right or privilege of individuals to avail themselves of the right to grant and to receive property under the statutes regulating the descent of the property of the decedents.

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"The Court of Appeals did not err when it held that a transfer or succession tax, not being a direct tax upon property, but a charge upon a privilege, exercised or enjoyed under the laws of the State, does not, when imposed in cases where the property passing consists of securities exempt by statute, impair the obligation of a contract within the meaning of the Constitution of the United States."

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Mallock, W. H. Is an income tax socialistic?

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Examines some of the provisions of the proposed income tax which "invites at every turn evasion and false swearing and bribery and intolerable espionage." The sections criticized are those dealing with the collection of the tax, the deduction of certain items in reckoning income and the taxation of corporations. Strictures are made that terms are undefined, that there is ambiguity in the description of deductions which may be made, and that inquisitorial powers are given to deputy collectors.

——— The graver evils of the income tax.

(*In* The Nation, vol. 58, January 11, 1894, pp. 24–25.)

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Seligman, Edwin R. A. The American income tax.

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——— The income tax.

(*In* The Political science quarterly, vol. 9, December, 1894, pp. 610–648.)

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——— Is the income tax constitutional and just?

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Sewell, Robert. The income tax: is it constitutional?

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Trickett, N. The income tax: is it constitutional? A rejoinder.

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(*In* U. S. Supreme court. United States reports, vol. 102. Cases argued and adjudged in the Supreme court of the United States. October term, 1880, pp. 586–603. Boston, 1881. 8°.)

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Opinion of the court by Mr. Justice Swayne.

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Opinion of the court delivered by Mr. Chief Justice Fuller. Mr. Justice Field rendered an additional opinion, while dissenting opinions were given by Mr. Justice White and Mr. Justice Harlan. Arguments of counsel are printed with decisions.

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